

Ontario Securities Commission
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September 19, 2001

We refer to the prospectus of e-Manufacturing Networks Inc. (the “Company”) dated September 19, 2001 relating to the sale and issue of units, each consisting of one common share and one-half of a common share purchase warrant of the Company.

We consent to the use in the above-mentioned prospectus of our report dated May 18, 2001 (except for note 19, which is as of September 19, 2001) to the directors of the Company on the following financial statements:

- Consolidated balance sheet as at December 31, 2000;
- Consolidated statements of operations, retained earnings (deficit) and cash flows for the year ended December 31, 2000.

In addition, we consent to the use of our report dated September 19, 2001 to the directors of the Company on the unaudited pro forma combined statement of operations for the year ended December 31, 2000.

We report that we have read the prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authority to which it is addressed in discharging its responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

(Signed) “PricewaterhouseCoopers LLP”

Chartered Accountants